



3014 (01-06-12)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

Principal Office: 23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

For the Year Ended: DECEMBER 31, 2014

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I AMANDA BARTZ of
(Person responsible for accounts)

TOMAHAWK MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2015
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOMAHAWK MUNICIPAL WATER UTILITY

Utility Address: 23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMANDA BARTZ

Title: CLERK-TREASURER

Office Address:

23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

Email Address: CLERK-TREASURER@CITYOFTOMAHAWK.COM

Individual or firm, if other than utility employee, preparing this report:

Name: JON TRAUTMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

311 FINANCIAL WAY SUITE 100

WAUSAU, WI 54401

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM ERICKSON

Title: PRESIDENT

Office Address:

23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JON TRAUTMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

311 FINANCIAL WAY SUITE 100

WAUSAU, WI 54401

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: JON.TRAUTMAN@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/1/2014

Period covered by most recent audit: JANUARY 1, 2013 TO DECEMBER 31, 2013

Names and titles of utility management including manager or superintendent:

Name: WILLIAM JELINEK

Title: MANAGER

Office Address:

23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: () -

Email Address:

Name of utility commission/committee: TOMAHAWK UTILITY COMMISSION

Names of members of utility commission/committee:

MR DALE ARTHUR, MEMBER

MR SCOTT BORCHAEDT, MEMBER

MR WILLIAM ERICKSON, PRESIDENT

MR ALLEN THEILER, MEMBER

MR ADAM WEBSTER, MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	675,313	695,166	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	299,875	266,743	2
Depreciation Expense (403)	96,645	92,207	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	118,347	135,452	5
Total Operating Expenses	514,867	494,402	
Net Operating Income	160,446	200,764	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	160,446	200,764	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	177	409	10
Miscellaneous Nonoperating Income (421)	1,157	1,309	11
Total Other Income	1,334	1,718	
Total Income	161,780	202,482	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,382)	(21,382)	12
Other Income Deductions (426)	30,972	213,011	13
Total Miscellaneous Income Deductions	9,590	191,629	
Income Before Interest Charges	152,190	10,853	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,038	39,022	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	650	650	16
Interest on Debt to Municipality (430)	3,121	3,388	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	40,509	41,760	
Net Income	111,681	(30,907)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,790,579	2,821,486	20
Balance Transferred from Income (433)	111,681	(30,907)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,902,260	2,790,579	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	675,313	0	675,313	1
Total (Acct. 400):	675,313	0	675,313	
Operation and Maintenance Expense (401-402):				
Derived	299,875	0	299,875	2
Total (Acct. 401-402):	299,875	0	299,875	
Depreciation Expense (403):				
Derived	96,645	0	96,645	3
Total (Acct. 403):	96,645	0	96,645	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	118,347	0	118,347	5
Total (Acct. 408):	118,347	0	118,347	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	160,446	0	160,446	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	177		177	11
Total (Acct. 419):	177	0	177	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CREDIT CARD FEES	196	0	196	13

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INTEREST ON SPECIAL ASSESSMENTS	961		961	14
Total (Acct. 421):	1,157	0	1,157	
TOTAL OTHER INCOME:	1,334	0	1,334	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(21,382)	0	(21,382)	15
NONE			0	16
Total (Acct. 425):	(21,382)	0	(21,382)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	30,729	30,729	17
TRANSFERS TO OTHER FUNDS	243		243	18
Total (Acct. 426):	243	30,729	30,972	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,139)	30,729	9,590	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	38,038	0	38,038	19
Total (Acct. 427):	38,038	0	38,038	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF DEBT PREMIUM	650		650	21
Total (Acct. 429):	650	0	650	
Interest on Debt to Municipality (430):				
Derived	3,121	0	3,121	22
Total (Acct. 430):	3,121	0	3,121	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	40,509	0	40,509	
NET INCOME:	142,410	(30,729)	111,681	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,516,179	1,274,400	2,790,579	25
Total (Acct. 216):	1,516,179	1,274,400	2,790,579	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	142,410	(30,729)	111,681	26
Total (Acct. 433):	142,410	(30,729)	111,681	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,658,589	1,243,671	2,902,260	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	675,313	0	0	0	675,313	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	675,313	0	0	0	675,313	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	88,568	0	88,568	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	3,208	0	3,208	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	91,776	0	91,776	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,452,900	7,399,550	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,044,654	1,917,733	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Net Utility Plant	5,408,246	5,481,817	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	47,473	217,338	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	57,270	205,542	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	419,560	391,494	17
Other Accounts Receivable (143)	32,746	36,950	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,097,961	619,792	20
Plant Materials and Operating Supplies (154)	28,767	28,036	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,683,777	1,499,152	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,092,023	6,980,969	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,227,924	2,227,924	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	2,902,260	2,790,579	37
Total Proprietary Capital	5,130,184	5,018,503	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	138,885	156,514	39
Other Long-Term Debt (224)	1,330,000	1,410,000	40
Total Long-Term Debt	1,468,885	1,566,514	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	11,870	5,289	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	239,711	129,650	45
Interest Accrued (237)	10,211	10,528	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	29,616	26,907	48
Total Current and Accrued Liabilities	291,408	172,374	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	9,098	9,748	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	192,448	213,830	51
Total Deferred Credits	201,546	223,578	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,092,023	6,980,969	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,399,550	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,255,513	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,029,795	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	3,750				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	163,842				8
Total Utility Plant	7,452,900	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,257,823	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	786,831	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,044,654	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	5,408,246	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,161,631				1,161,631	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,645				96,645	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,547				6,547	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	103,192	0	0	0	103,192	16
Debits during year						17
Book cost of plant retired	7,000				7,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,000	0	0	0	7,000	25
Balance end of year (111.1)	1,257,823	0	0	0	1,257,823	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	756,102				756,102	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	30,729				30,729	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,729	0	0	0	30,729	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	786,831	0	0	0	786,831	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	28,767	28,036	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>28,767</u>	<u>28,036</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE		0		1
Total			0	
Unamortized premium on debt (251)				
G.O. NOTE ISSUED 9/28/2011	650	429	9,098	2
Total			9,098	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,227,924	1
Changes during year (explain):		
NONE		2
Balance end of year	2,227,924	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE					1
				Total Bonds (Account 221):	
				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
PROJECT ADVANCES - CAPITAL PROJECTS	12/31/2008	12/31/2018	0.00%	31,485	1
G.O. NOTE	10/01/2010	10/01/2026	2.50%	107,400	2
Total for Account 223				138,885	
Other Long-Term Debt (224)					
G.O. NOTE	09/28/2011	09/28/2028	1.25%	1,330,000	3
Total for Account 224				1,330,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	129,650	1
Accruals:		
Charged water department expense	118,347	2
Charged electric department expense		3
Charged sewer department expense	1,791	4
Other (explain):		
NONE		5
Total Accruals and other credits	120,138	
Taxes paid during year:		
County, state and local taxes	2,539	6
Social Security taxes	6,855	7
PSC Remainder Assessment	683	8
Other (explain):		
NONE		9
Total payments and other debits	10,077	
Balance end of year	239,711	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ANTICIPATION NOTE DATED 10/01/2010	0			0	2
G.O. NOTE DATED 10/01/2010	831	3,121	3,188	764	3
Subtotal	831	3,121	3,188	764	
Other Long-Term Debt (224)					
PROJECT ADVANCES - CAPITAL PROJECTS	0			0	4
G.O. NOTE DATED 9/28/2011	9,697	38,038	38,288	9,447	5
Subtotal	9,697	38,038	38,288	9,447	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,528	41,159	41,476	10,211	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	419,560	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	419,560	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	32,746	14
Total (Acct. 143):	32,746	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS COMBINED	1,097,961	15
Total (Acct. 145):	1,097,961	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	192,448	23
NONE		24
Total (Acct. 253):	192,448	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143: 32,746 is special assessments receivable

Account 145: Due from other funds combined \$1,097,961 is for net operating expenses paid from the water utility on behalf of the sewer utility, solid waste utility, and the general fund.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,228,838	0	0	0	5,228,838	1
Materials and Supplies	28,401	0	0	0	28,401	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,209,727	0	0	0	1,209,727	4
Customer Advances for Construction					0	5
Regulatory Liability	203,139	0	0	0	203,139	6
NONE					0	7
Average Net Rate Base	3,844,373	0	0	0	3,844,373	
Net Operating Income	160,446	0	0	0	160,446	8
Net Operating Income as a percent of						
Average Net Rate Base	4.17%	N/A	N/A	N/A	4.17%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	213,830	0	0	0	213,830	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,382	0	0	0	21,382	3
Other (specify):						
NONE					0	4
Balance End of Year	192,448	0	0	0	192,448	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	601,815	625,358	1
Total Sales of Water	601,815	625,358	
Other Operating Revenues			
Forfeited Discounts (470)	26,110	25,637	2
Rents from Water Property (472)	39,808	38,415	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,580	5,756	5
Total Other Operating Revenues	73,498	69,808	
Total Operating Revenues	675,313	695,166	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	43,509	29,464	6
Pumping Expenses (620-625)	32,372	38,745	7
Water Treatment Expenses (630-635)	25,691	24,123	8
Transmission and Distribution Expenses (640-655)	74,688	31,667	9
Customer Accounts Expenses (901-906)	36,367	39,516	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	87,248	103,228	12
Total Operation and Maintenance Expenses	299,875	266,743	
Other Operating Expenses			
Depreciation Expense (403)	96,645	92,207	13
Amortization Expense (404-407)		0	14
Taxes (408)	118,347	135,452	15
Total Other Operating Expenses	214,992	227,659	
Total Operating Expenses	514,867	494,402	
NET OPERATING INCOME	160,446	200,764	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,209	44,622	195,637	7
Commercial (461.2)	234	28,332	86,857	8
Industrial (461.3)	18	33,477	70,156	9
Public Authority (461.4)	18	4,641	13,629	10
Multifamily Residential (461.5)	6	2,351	4,485	11
Irrigation (461.6)				12
Total Metered Sales to General Customers (461)	1,485	113,423	370,764	
Private Fire Protection Service (462)	17		11,430	13
Public Fire Protection Service (463)	1		219,621	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
Total Sales of Water	1,503	113,423	601,815	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	219,621	3
NONE		4
Total Public Fire Protection Service (463)	219,621	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	26,110	6
Other (specify):		
Total Forfeited Discounts (470)	26,110	
Rents from Water Property (472):		
WATER TOWER RENT	39,808	7
Total Rents from Water Property (472)	39,808	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT FEE	859	9
HOOK UP SERVICE FEES	400	10
RECONNECTS - MISC SERVICE	1,566	11
Return on net investment in meters charged to sewer department	4,755	12
Other (specify):		
Total Other Water Revenues (474)	7,580	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	34,294	19,564	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	9,215	8,222	3
Maintenance of Water Source Plant (605)		1,678	4
Total Source of Supply Expenses	43,509	29,464	
PUMPING EXPENSES			
Operation Labor (620)	4,188	12,028	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,009	21,599	7
Operation Supplies and Expenses (623)		279	8
Maintenance of Pumping Plant (625)	3,175	4,839	9
Total Pumping Expenses	32,372	38,745	
WATER TREATMENT EXPENSES			
Operation Labor (630)		68	10
Chemicals (631)	25,691	24,055	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	25,691	24,123	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,728	2,626	14
Operation Supplies and Expenses (641)		61	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,089	1,207	16
Maintenance of Mains (651)	31,533	8,949	17
Maintenance of Services (652)	17,805	2,430	18
Maintenance of Meters (653)	9,642	8,807	19
Maintenance of Hydrants (654)	11,891	5,529	20
Maintenance of Other Plant (655)		2,058	21
Total Transmission and Distribution Expenses	74,688	31,667	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	9,987	13,241	22
Accounting and Collecting Labor (902)	24,934	24,934	23
Supplies and Expenses (903)	1,446	1,341	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	36,367	39,516	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	1,038	457	28
Office Supplies and Expenses (921)	1,008	66	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	12,363	15,051	31
Property Insurance (924)	2,446	8,983	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	61,970	70,904	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	2,469	2,808	36
Transportation Expenses (933)	5,954	4,959	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	87,248	103,228	
Total Operation and Maintenance Expenses	299,875	266,743	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- (600): Expenses reported here based on actual time cards. More time spent here by Director of Public Works in 2014
 - (620): Expenses reported here based on actual time cards. Less time spent here by Director of Public Works in 2014
 - (651): There were emergency waterline repairs in 2014 due to freezing
 - (924): The 1st 2014 installment for workers comp insurance was paid in 2013 rather than in 2014
 - (654): Hydrant repairs took place in 2014, and the City purchase new hydrant markers
 - (652): There were extra costs due to supplies needed due to freeze ups because of the cold weather
-

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		112,600	129,650	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,791	1,748	2
Net property tax equivalent		110,809	127,902	
Social Security		6,855	6,700	3
PSC Remainder Assessment		683	850	4
Other (specify): NONE			0	5
Total tax expense		118,347	135,452	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.161029				3
County tax rate	mills		5.082337				4
Local tax rate	mills		8.979744				5
School tax rate	mills		7.092679				6
Voc. school tax rate	mills		0.325637				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.641426				10
Less: state credit	mills		1.156687				11
Net tax rate	mills		20.484739				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.979744				14
Combined School Tax Rate	mills		7.418316				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.398060				17
Total Tax Rate	mills		21.641426				18
Ratio of Local and School Tax to Total	dec.		0.757716				19
Total tax net of state credit	mills		20.484739				20
Net Local and School Tax Rate	mills		15.521619				21
Utility Plant, Jan. 1	\$	7,399,550	7,399,550				22
Materials & Supplies	\$	28,036	28,036				23
Subtotal	\$	7,427,586	7,427,586				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,427,586	7,427,586				26
Assessment Ratio	dec.		0.976687				27
Assessed Value	\$	7,254,427	7,254,427				28
Net Local & School Rate	mills		15.521619				29
Tax Equiv. Computed for Current Year	\$	112,600	112,600				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	112,600					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	23,991				23,991	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	39,466				39,466	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	63,457	0	0	0	63,457	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	8,213				8,213	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	51,087				51,087	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	11,901				11,901	16
Total Pumping Plant	71,201	0	0	0	71,201	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	3,880				3,880	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,880	0	0	0	3,880	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	570,941				570,941	24
Transmission and Distribution Mains (343)	3,322,335				3,322,335	25
Services (345)	355,285				355,285	26
Meters (346)	216,372	50,419	7,000		259,791	27
Hydrants (348)	478,681				478,681	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,943,614	50,419	7,000	0	4,987,033	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	16,347				16,347	31
Office Furniture and Equipment (391)	2,099				2,099	32
Computer Equipment (391.1)	0	9,931			9,931	33
Transportation Equipment (392)	51,305				51,305	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	7,939				7,939	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	17,269				17,269	40
Miscellaneous Equipment (398)	25,052				25,052	41
Total General Plant	120,011	9,931	0	0	129,942	
Total utility plant in service directly assignable	5,202,163	60,350	7,000	0	5,255,513	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,202,163	60,350	7,000	0	5,255,513	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	10,000				10,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	5,795				5,795	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	15,795	0	0	0	15,795	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,761,467				1,761,467	25
Services (345)	242,687				242,687	26
Meters (346)	0				0	27
Hydrants (348)	9,846				9,846	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,014,000	0	0	0	2,014,000	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,029,795	0	0	0	2,029,795	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,029,795	0	0	0	2,029,795	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,770	14,770	1
February			19,540	19,540	2
March			24,060	24,060	3
April			19,400	19,400	4
May			15,920	15,920	5
June			16,020	16,020	6
July			16,420	16,420	7
August			15,560	15,560	8
September			14,150	14,150	9
October			15,320	15,320	10
November			14,050	14,050	11
December			14,410	14,410	12
Total annual pumpage	0	0	199,620	199,620	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	199,620	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	199,620	3
Less: Gallons (000's) sold (Revenue Water):	113,423	4
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	86,197	5
Authorized System Uses:		6
Gallons (000's) used to flush mains:	8,000	7
Gallons (000's) used for fire protection:	900	8
Gallons (000's) used to prevent freezing of distribution system:	35,000	9
Gallons (000's) used for other system uses:		10
Subtotal Authorized System Uses:	43,900	11
Water Losses (Real and Apparent):		12
Gallons (000's) lost due to main leaks or breaks:	7,000	13
Gallons (000's) lost due to service leaks or breaks:	800	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:	34,497	16
Gallons (000's) unknown/not accounted for:	0	17
Subtotal Water Losses:	42,297	18
Percentage of water entering distribution system sold:	57%	19
Percentage of Real and Apparent Losses:	21%	20
If water losses exceed 15%, indicate causes:		21
Losses due to extreme cold and harsh weather conditions in 2014. A City-wide water run occurred in 2014.		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
The City is planning to have a water leak survey in 2015.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	840	29
Date of maximum: 03/07/2014		30
Cause of maximum: Water was run to prevent freezing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	390	33
Date of minimum: 01/15/2014		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	212,320	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,384	43
Outside municipality?	30	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER PARK	BG208	77	18	445,251	Yes	1
WATER PARK	BG209	77	20	445,913	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Description (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4	WELL 5		1
Location	102 WELL WORKS ROAD	102 WATER WORKS ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1981	1981		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	901	844		8
Pump Motor or Standby Engine Mfr	US	US		9 10
Year Installed	1981	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
4000 Sphere	ONE	1981	ET	STEEL	156	400000	1

WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	
None			<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input checked="" type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No		1
Notes:							

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	2,552				2,552	1
M	D	4.000	7,183				7,183	2
A	D	6.000	2,705				2,705	3
M	D	6.000	49,102				49,102	4
A	D	8.000	91				91	5
M	D	8.000	66,080				66,080	6
M	D	10.000	22,096				22,096	7
M	D	12.000	27,179				27,179	8
P	D	12.000	14,756				14,756	9
Total Within Municipality			191,744	0	0	0	191,744	
Total Utility			191,744	0	0	0	191,744	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	943				943	29	1
M	1.000	821				821	157	2
M	1.250	6				6	6	3
M	1.500	14				14	12	4
M	2.000	37				37	22	5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	3				3		8
M	8.000	4				4		9
Total Utility		1,832	0	0	0	1,832	226	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

<i>Size of Meter</i>	<i>First of Year</i>	<i>Added During Year</i>	<i>Retired During Year</i>	<i>Adjustments Increase or (Decrease)</i>	<i>End of Year</i>	<i>Tested During Year</i>	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
0.625	1,476	200	58		1618	122	1
0.750	10	0			10	5	2
1.000	65	3	3		65	15	3
1.500	28	4	4		28	3	4
2.000	21	2	1		22	5	5
3.000	4	1	1		4	3	6
6.000	2				2	1	7
12.000	1				1	1	8
Total:	1,607	210	67	0	1750	155	

1) Indicate your residential meter replacement schedule:

- ☒ Meters tested once every 10 years and replaced as needed
☐ All meters replaced within 20 years of installation
☐ Other schedule as approved by PSC

— 2) Indicate the method(s) used to read customer meters (select all that apply): _____

- ☒ Manually - remote register
☒ Manually - inside the premises
☒ Radio Frequency - drive or walk-by technology
☐ Radio Frequency - fixed network or other automatic infrastructure (AMI)
☐ Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
 5. Explain all reported adjustments as a schedule footnote.
 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-D or Utility Use	In Stock and Deduct Meters	Total	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
0.625	1,275	177	8	8	6	0	0	0	144	1618	1
0.750	0	3	6	1	0	0	0	0	0	10	2
1.000	10	37	4	7	0	0	0	0	7	65	3
1.500	5	15	2	4	0	0	0	0	2	28	4
2.000	0	16	1	5	0	0	0	0	0	22	5
3.000	0	2	0	2	0	0	0	0	0	4	6
6.000	0	1	0	0	0	0	0	0	1	2	7
12.000	0	0	1	0	0	0	0	0	0	1	8
Total:	1,290	251	22	27	6	0	0	0	154	1750	

METERS

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are being tested at least once every 2 years.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	329				329	2
Total Fire Hydrants	329	0	0	0	329	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years.
Please provide the number operated during the year.

Number of hydrants operated during year:	200
Number of distribution system valves end of year:	416
Number of distribution valves operated during year:	160

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	#4 Pump house	Other	9/15/2014	1
Station Meter	8	#5 Pump house	Other	11/11/2013	2

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

Both station meters are propeller.

WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
Customer Incentives		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
Subtotal Customer Incentives	0	
Total Conservation Expenditures	0	

WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)		Customers End of Year (b)
<hr/>		
Lincoln County		
Cities		
TOMAHAWK		1,492
Total Cities:		1,492
Towns		
BRADLEY		19
Total Towns:		19
Total Lincoln County:		1,511
Total Company:		1,511